

EXHIBIT #17

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA

LARRY L. STULER,)
Plaintiff,)
v.) No. 2: 10-cv-01342 (DWA)
INTERNAL REVENUE SERVICE,)
Defendant.)

DECLARATION OF E. CHRISTOPHER LAMBERT

I, E. Christopher Lambert, pursuant to 28 U.S.C. §1746, do hereby declare as follows:

1. I am a trial attorney with the Tax Division of the United States Department of Justice in Washington, D.C.
2. I have been assigned to represent the plaintiff, the Internal Revenue Service, in this civil action.
3. On or about January 21, 2011, I received from Ms. Elizabeth McBrearty of the Office of Chief Counsel of the Internal Revenue Service copies of the Specific IMF-MCC transcripts and the Complete IMF-MCC transcript for the plaintiff, Larry L. Stuler.
4. On February 8, 2011, I mailed the plaintiff copies of the Specific IMF-MCC transcripts and the Complete IMF-MCC transcript that I received from the Internal Revenue Service.
5. Attached as Exhibit A to this declaration is a true and correct copy of the cover letter that was sent to the Plaintiff on February 8, 2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 10, 2011.

/s/ E. Christopher Lambert
E. CHRISTOPHER LAMBERT
Trial Attorney, Tax Division